



TAMIL NADU GOVERNMENT GAZETTE

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Part III—Section 1(a)

**General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

NATURAL RESOURCES DEPARTMENT

TAMIL NADU MINERAL BEARING LAND TAX RULES, 2025.

[G.O.Ms.No. 29, Natural Resources (MMD.2), 28th March 2025,
பங்குனி 14, குரோதி, திருவள்ளுவர் ஆண்டு-2056.]

No. SRO A-8(b)/2025.

In exercise of the powers conferred by section 10 of the Tamil Nadu Mineral Bearing Land Tax Act, 2024 (Tamil Nadu Act 9 of 2025), the Governor of Tamil Nadu hereby makes the following Rules, namely: -

RULES.

1. Short title. - These rules may be called the Tamil Nadu Mineral Bearing Land Tax Rules, 2025.
2. Definitions.- (1) In these rules, unless the context otherwise requires, -
 - (a) "Act" means the Tamil Nadu Mineral Bearing Land Tax Act, 2024 (Tamil Nadu Act 9 of 2025);
 - (b) "appellate authority" means the Commissioner of Geology and Mining;
 - (c) "notified authority" means the Deputy Director of Geology and Mining or the Assistant Director of Geology and Mining, as the case may be, of the district concerned;
 - (d) "revisional authority" means the Secretary to Government, Natural Resources Department;
 - (2) The words and expressions used herein and not defined, but defined in the Act, shall have the same meaning respectively assigned to them in the Act.
3. Assessment, Collection and Payment of Tax.- (1) The notified authority, upon the receipt of the request from the holder for the despatch of a specified quantum of mineral shall assess the amount of tax payable by the holder at the rates specified in the Schedule to the Act.
 - (2) The tax assessed by the notified authority shall be paid in the district treasury concerned in the relevant head of account.

- (3) The notified authority shall issue a receipt in Form-A for such tax paid by the holder.
- (4) The notified authority shall maintain a register in Form-B of the tax assessed and paid by each holder. The notified authority shall reconcile the tax remittance details with the treasury accounts on monthly basis and shall furnish monthly consolidated statement thereof to the Commissioner of Geology and Mining by 15th day of each succeeding month.
- (5) The holder shall file the following returns in respect of tax paid by him to the notified authority: -
 - (a) Half-yearly returns in Form-C for every half year ending 31st March and 30th September to be filed on or before the 15th of the succeeding month;
 - (b) Annual returns in Form-D to be filed on or before the 15th April of the succeeding year.
4. Maintenance of Accounts and Registers.- (1) The holder shall maintain monthly accounts of mineral production, despatch and tax payment in Form-E. He shall also maintain half yearly and annual returns register in Form-F and any other documents as may be required by the notified authority.
 - (2) The accounts and registers shall be made available for inspection by the notified authority at any time
 - (3) The notified authority may at any time, by order, require any holder to produce before him such accounts, registers and any other documents and to furnish such information relating to the removal or consumption of any mineral specified in that order.
5. Recovery of Tax.- Where any amount payable by a holder including the tax and penalty is due, the notified authority shall issue a notice of demand in Form-G and the amount so due shall be paid by the holder within a period of three months from the date of service of such notice of demand.
6. Time limit for disposal of Appeal.- The appellate authority shall dispose the appeal within 60 days from the date of receipt of appeal. He may modify, annul or confirm the order against which such appeal is preferred, after providing an opportunity of hearing to the appellant.
7. Procedure for disposal of revision.- (1) On receipt of an application for revision under section 7 of the Act, copies thereof shall be forwarded to the appellate authority calling upon them to submit the relevant records and to furnish their remarks as they may like to make. The appellate authority shall furnish the required particulars within thirty days.
 - (2) The Government or the revisional authority, as the case may be, may for sufficient cause, pending the final disposal of revision, stay the execution of the order against which the revision application has been made.
8. Penalty.- Any person who violates the provisions of sub-sections (3) and (4) of section 4 of the Act or rule 4 of these rules, shall be imposed with a penalty of rupees five thousand and in the case of a continuous violation, with additional penalty of rupees five hundred for every day during which such violation continues:

Provided that such penalty shall not exceed fifty thousand rupees in the aggregate.

FORM-A
TAX RECEIPT

(See rule 3(3) of the Tamil Nadu Mineral Bearing Land Tax Rules, 2025)

Received a sum of Rs.....remitted vide challan numberon
atfrom Thiru/Tvl/Tmt. for a..... quantum of
.....mineral to be despatched from the Quarry/Mine situated over an extent of Hects.,
of Patta/Government lands in

S.F.No(s).....in.....Village,.....Taluk
District granted vide Government order /Proceedings of the No.dated

Place:

Date:

Signature

Name:

Designation:

FORM-B
TAX REGISTER

(See rule 3(4) of the Tamil Nadu Mineral Bearing Land Tax Rules, 2025)

Sl. No.	Name of the Mineral	Name of the holder	Lease details	Quantum of mineral dispatched	Tax Assessed in Rs	Tax remittance details		
						Date of remittance	Amount remitted	Challan Number

Signature of the notified authority.

FORM-C**Half- yearly return**

(See rule 3(5)(a) of the Tamil Nadu Mineral Bearing Land Tax Rules, 2025)

For the half year ending 31st March / 30th September

Name of the Mineral:

To

The Notified Authority

1.	Location of the Mine/Quarry	
	Village: Taluk: District:	
2.	Details of the Owner of the Mine/Quarry	
	Name: Address:	
3.	Details of the Mine/ Quarry	
	Survey Field No.: Area in Hectares: Land Classification: Period of lease: Date of execution: Date of starting Mining/Quarrying operation:	
4.	Details of Despatch	
	Total Quantum of minerals despatched during the half year (metric tonne/cubic metre): Total Tax Paid (Rs.):	

I certify that the information furnished above is correct and complete in all aspects.

Place:

Date:

Signature

Name:

Designation:

FORM-D**Annual Return**

(See rule 3(5)(b) of the Tamil Nadu Mineral Bearing Land Tax Rules, 2025)

For the Year 1st April, 20..... to 31st March, 20.....

Name of the Mineral:

To**The Notified Authority**

1.	Location of the Mine/Quarry	
	Village: Taluk: District:	
2.	Details of the Owner of the Mine/Quarry	
	Name: Address:	
3.	Details of the Mine/ Quarry	
	Survey Field No.: Area in Hectares: Land Classification: Period of lease: Date of execution: Date of starting Mining/Quarrying operation:	
4.	Details of Despatch	
	Total Quantum of minerals despatched during the year (metric tonne/cubic metre): Total Tax Paid (Rs.):	

I certify that the information furnished above is correct and complete in all aspects.

Place:

Date:

Signature

Name:

Designation:

FORM-E**Monthly Accounts of tax payment**

(See rule 4(1) of the Tamil Nadu Mineral Bearing Land Tax Rules, 2025)

1.	Name of the Mineral:															
2.	Name and Address of the Owner of the Mine/ Quarry:															
3.	Details of the Mine/ Quarry															
	District: Taluk: Village: Survey Field No.: Area in Hectares: Land Classification: Period of lease: Date of execution: Date of starting Mining/Quarrying operation:															
4.	Details of Mineral:															
	<table border="1"> <thead> <tr> <th><i>Particulars</i></th> <th><i>Quantity in metric tonne / cubic metre</i></th> </tr> </thead> <tbody> <tr> <td>Opening Stock :</td> <td></td> </tr> <tr> <td>Production :</td> <td></td> </tr> <tr> <td>Despatch :</td> <td></td> </tr> <tr> <td>Closing Stock :</td> <td></td> </tr> <tr> <td>Waste/Rejects:</td> <td></td> </tr> <tr> <td>Despatch of Waste/ Rejects :</td> <td></td> </tr> </tbody> </table>	<i>Particulars</i>	<i>Quantity in metric tonne / cubic metre</i>	Opening Stock :		Production :		Despatch :		Closing Stock :		Waste/Rejects:		Despatch of Waste/ Rejects :		
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Opening Stock :																
Production :																
Despatch :																
Closing Stock :																
Waste/Rejects:																
Despatch of Waste/ Rejects :																
5.	Despatch Details															
	Total Quantum of minerals despatched during the month of _____ 20_____. (metric tonne/cubic metre): Total Tax Paid (Rs.):															

FORM-F

Register of returns filed

(See rule 4(1) of the Tamil Nadu Mineral Bearing Land Tax Rules, 2025)

Name of the Mineral:

Name and Address of the owner of the Mine/ Quarry :

Details of the Mine/ Quarry

District:

Taluk:

Village:

Survey Field No.:

Area in Hectares:

Land Classification:

Period of lease:

Date of execution:

Date of starting Mining/Quarrying operation:

Sl. No.		Year	Date of filing of half-yearly return	Date of filing of annual return
1	a			
	b			
2	a			
	b			
3	a			
	b			

FORM-G**Notice of Demand**

(See rule 5 of the Tamil Nadu Mineral Bearing Land Tax Rules, 2025)

To,

Name of the holder,

Address.

Government Order/ Proceedings granted	:	
District: Taluk: Village: Survey Field No.: Area in Hectares:		
Name of the Mineral	:	
Quantum of Mineral despatched	:	
Tax assessed by the notified authority	:	
Tax paid by the holder	:	
Tax due	:	
Penalty at the rate of 5% of the tax due	:	
Total tax due + penalty to be paid by the holder	:	

You are directed to remit the outstanding amount of Rs..... within a period of three months failing which necessary action will be initiated under section 5 (2) of the Tamil Nadu Mineral Bearing Land Tax Act, 2024 (Tamil Nadu Act 9 of 2025)

Signature of the notified authority.

K. PHANINDRA REDDY,
Additional Chief Secretary to Government.